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# Section 6110 Index

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The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

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Department of the Treasury  
**Internal Revenue Service**

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<b>Section 9100</b>	<b>Extension of Time for Making Certain Elections</b> 200901006 200901009 200901010 200901017 200901021 200903002 200903003 200903004 200903005 200903006 200903007 200903008 200903009 200903010 200903011 200903012 200903013 200903014 200903015 200903016 200903017 200903018 200903019 200903020 200903021 200903022 200903023 200903024 200903025 200903026 200903027 200903028 200903029 200903030 200903031 200903032 200903033 200903034 200903035 200903036 200903037 200903038 200903039 200903040 200903041 200903042 200903043 200903044 200903045 200903046 200903047 200903048 200903049 200903050 200903051 200903052 200903053 200903054 200903055 200903056 200903057 200903058 200903059 200903060 200903061 200903062 200903063 200903064 200903072 200903105 200904007 200904008 200904009 200904010 200904011 200904012 200904013 200904017 200905002 200905002 200905003 200905003 200905027 200905027 200906002 200906009 200906011 200906014 200906017 200906018 200906023 200906026 200906059 200907002 200907003 200907004 200907005 200907011 200907015 200907018 200908002 200908010 200908015 200908017 200908021 200909002 200909004 200909011 200909018 200909022 200909073 200910005 200910006 200910008 200910009 200910011 200910012 200910013 200910015 200910016 200910017 200910019 200913005 200913005 200913005 200913005 200913005 200914004 200914008 200914015 200915007 200915008 200915009 200915010 200915011 200915013 200915023 200915027 200916001 200916002 200916005 200916006 200916009 200916010 200916011 200916015 200918017 200918018 200919004 200919005 200919006 200919007 200919013 200919014 200919015 200919017 200919018 200919023 200919064 200920016 200920017 200920018 200920019 200920020 200920021 200920022 200920023 200920024 200920025 200920026 200920027 200920030 200920035 200920036 200920037 <b>200923002 200923006 200923017 200923018 200923019 200923020 200923021</b> 200921003 200921004 200921005 200921007 200921011 200921013 200921014 200921015 200921016 200921018 200921025 200921026 200921036 200922002 200922004 200922007 200922011	<b>9100.00-00</b>
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	• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200905021 200905021 200917001	9100.29-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200901005 200901006 200901007 200903002 200903003 200903004 200903005 200903006 200903007 200903008 200903009 200903010 200903011 200903012 200903013 200903014 200903015 200903016 200903017 200903018 200903019 200903020 200903021 200903022 200903023 200903024 200903025 200903026 200903027 200903028 200903029 200903030 200903031 200903032 200903033 200903034 200903035 200903036 200903037 200903038 200903039 200903040 200903041 200903042 200903043 200903044 200903045 200903046 200903047 200903048 200903049 200903050 200903051 200903052 200903053 200903054 200903055 200903056 200903057 200903058 200903059 200903060 200903061 200903063 200903064 200904007 200904008 200904009 200904010 200904011 200904012 200904013 200904017 200904019 200904021 200904024 200904025 200905004 200905004 200905005 200905005 200905006 200905006 200905007 200905007 200905008 200905008 200905009 200905009 200905010 200905010 200905025 200905025 200905026 200905026 200906002 200906007 200906018 200906024 200906026 200906029 200906031 200907008 200907009 200907010 200907022 200908004 200908006 200908017 200908021 200909004 200909005 200909012 200909013 200909014 200909015 200909023 200910005 200910011 200910022 200914002 200914003 200915023 200916013 200917003 200917007 200917009 200917010 200917011 200917012 200917013 200917016 200917017 200917021 200917022 200917023 200918002 200918003 200918004 200918005 200918008 200918009 200918010 200918011 200918012 200918013 200918017 200918018 200919006 200919012 200919014 200919015 200919016 200919018 200920001 200920002 200920003 200920004 200920005 200920006 200920007 200920008 200920009 200920010 200920011 200920012 200920013 200920014 200920015 200920016 200920017 200920018 200920019 200920020 200920021 200920022 200920023 200920024 200920025 200920026 200920027 200920028 200920029 200920030 200920035 200920036 200920037 <b>200923004 200921004</b> 200921005 200921012 200921015 200921016 200921017 200921026 200922006 200922009	9100.31-00
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
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• Not Able to Identify Under Present List

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